to be overlapped with a side of an adjoining second sheathing element so that said first edge portion and said second edge portion of the sheathing element engage the first edge portion and the second edge portion of the adjoining second sheathing element, respectively; and

wherein a first edge portion of an adjoining third sheathing element can engage both said second edge portion of the sheathing element and the second edge portion of the adjoining second sheathing element.

Kindly cancel claim 19 presently in the application without prejudice.

Kindly amend claim 24 as shown below.

- 24. (Amended) An exterior sheathing element comprising:
- a substantially planar main body having lateral sides and having ribs extending substantially parallel to said lateral sides, said ribs being located adjacent to one of said lateral sides of said main body;
- a first edge portion on said main body between said lateral sides, said first edge portion including an innerface channel;
- a second edge portion on said main body between said lateral sides and opposite said first edge portion, said second edge portion including an outerface channel, and
- a mounting tab projecting from said second edge portion so as to be substantially co-planar with respect to said main body, said mounting tab being formed by folding an end of said second edge portion back across said outerface channel so as to project from said second edge portion, and

an overlapping section of said second edge portion located near at least one of said lateral sides of said main body, said overlapping section being free of said mounting tab and being adapted to be overlapped with a side of an adjoining second sheathing element so that said first edge portion of the sheathing element is located within the innerface channel of the first edge portion of the adjoining second sheathing element, and so that the overlapping section of the second edge portion of the adjoining second sheathing element is located within said outerface channel of the sheathing element; and

wherein a first edge portion of an adjoining third sheathing element can engage both said second edge portion of the sheathing element and the second edge portion of the adjoining second sheathing element.

Kindly cancel claim 25 presently in the application without prejudice.

Kindly amend claim 28 as shown below.

- 28. (Amended) An exterior sheathing element comprising:
- a substantially planar main body having lateral sides;
- a first edge portion on said main body between said lateral sides, said first edge portion including a longitudinal innerface channel;
- a second edge portion on said main body between said lateral sides and opposite said first edge portion, said second edge portion including a longitudinal outerface channel; and
- a mounting tab projecting from said second edge portion so as to be substantially co-planar with respect to said main body, said mounting tab projecting from only a section of said second edge portion so as to form an overlapping section of said second edge portion located near one of said lateral sides of said main body, wherein said overlapping section is free of said mounting tab;

wherein one of said lateral sides of the sheathing element is adapted to be overlapped with a side of an adjoining second sheathing element so that a side portion of said first edge portion of the sheathing element is located within the innerface channel of the adjoining second sheathing element, and so that a side portion of the second edge portion of the adjoining second edge portion is located within said outerface channel of the sheathing element; and

wherein a first edge portion of an adjoining third sheathing element can engage both said second edge portion of the sheathing element and the second edge portion of the adjoining second sheathing element.

Kindly cancel claims 29 and 30 presently in the application without prejudice.